

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
January 26, 2021  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy held via virtual meeting was called to order on Tuesday January 26, 2021 at 9:31 AM with Chair Jason Peery, CPA, presiding. Roll call was done verbally with each member acknowledging their attendance. The Board adjourned to Executive Session at 9:51 AM and returned to Regular Session at 10:26 AM. The meeting adjourned at 4:11 PM.

**ROLL CALL**

The following members of the Board participated:

Jason Peery, CPA, Chair

James Bell, CPA, Vice-Chair

Cynthia Harmon, CPA, Secretary

Kevin Oakey, CPA, Treasurer

Michael (Mick) Armstrong, CPA, CPA Member

Toni Hackwith, CPA, CPA Member

Larry Hunter, Public Member – present from 10:33 AM to 4:11 PM

Kent Absec, Executive Director and Tami Helton, Board Secretary, along with Andrea Rosholt, Legal Counsel, represented Board staff. Dawn Hall, Section Chief, Division of Occupational & Professional Licenses joined the meeting from 2:02 PM to 2:28 PM. Mary Robinson, board staff participated in portions of the meeting. Laura Lantz with the Idaho Society of CPAs sporadically joined throughout the meeting. Dan Dustin and Colleen Conrad from NASBA presented from 12:58 PM to 1:54 PM.

**1. CONVENE REGULAR SESSION**

Mr. Peery led introductions for new Board member Toni Hackwith, CPA, who replaced past Chair Scott Dockins, CPA. Ms. Harmon moved, and Mr. Bell seconded, to accept the minutes of the October 28, 2020 Board Meeting Regular Session. By verbal vote the motion carried. Mr. Hunter was not present.

**2. EXECUTIVE SESSION**

Jason Peery, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a verbal vote to adjourn to Executive Session. The Board voted as follows: James Bell, yes; Cynthia Harmon, yes; Kevin Oakey, yes; Michael (Mick) Armstrong, yes; Toni Hackwith, yes. Mr. Hunter was not present.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, Mr. Peery called for a verbal roll to identify all Board members were present and guests identified. Roll call was as follows; Mr. Bell, present; Ms. Harmon, present; Mr. Oakey, present; Mr. Armstrong, present; Scott Dockins, present; Toni Hackwith, present; Kent A Absec, Executive Director, present; Andrea Rosholt, Board Attorney, present; Tami Helton, Board Secretary, present. The Board addressed items from the Executive Session.

**(A) Approve Minutes:** Mr. Bell moved, and Mr. Armstrong seconded, to accept the minutes of the October 28, 2020 Board Meeting Executive Session. By verbal vote the motion carried. Mr. Hunter was not present.

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**(B) Status Reports on Complaint Dockets:** There were no dockets needing board consideration.

Mr. Bell moved, and Ms. Hackwith seconded to appoint Mr. Scott Dockins to the Investigative Committee. By verbal vote the motion carried. Mr. Hunter was not present.

**(C) Non-Licensee Activity:** There was no Non-Licensee activity that required Board action.

**(D.1) Exam Special Considerations:** There were no Exam Special Considerations requiring actions.

**(D.2) Approval of Exam Scores:** Ms. Hackwith moved, and Mr. Oakey seconded, to approve the Exam scores as presented from 2020 Q3. By verbal vote the motion carried. Ms. Harmon moved, and Ms. Hackwith seconded to approve the 2020 Q3 pass list. By verbal vote the motion carried. Mr. Hunter was not present.

**(E) License Special Consideration:** There were no Licensure Special Considerations.

**(F) Performance Evaluations and Merit Pay Increases:** There were no motions needed regarding Performance Evaluations and Merit pay increases.

#### **4. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec reviewed the FY2022 budget submission including Governor Little's recommendations and explained an impending supplemental request for FY2021 to cover the expenses of the agency moving to the Chinden campus. 2) Mr. Absec presented the recent changes to the Uniform Accountancy Act regarding educational requirements for examination and licensure. Mr. Absec covered how the changes could impact the Idaho Accountancy Act & Rules. 3) Mr. Absec reported to the Board on the recent federal changes to the accreditation process for post-secondary institutes. Mr. Absec again covered how those changes could impact the Idaho Accountancy Act & Rules. The Board asked Mr. Absec to secure a NASBA representative to provide a presentation on the subject to the Board in April. 4) Mr. Absec reported to the Board the results of the succession planning survey that was sent out to active licensees and firms. Mr. Absec reported to the board that this topic is being further explored at both the national level and at independent jurisdictions. Mr. Absec will continue to follow developments in this area. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

**Treasurer Report:** Mr. Oakey moved, and Ms. Hackwith seconded to approve the December Treasurer's report for FY2021 as presented by Mr. Oakey. By verbal vote the motion carried.

**Legal Counsel Report:** Ms. Rosholt provided information on pertinent issues pertaining to the profession and the impact to the Board's April 2020 Proclamation if the legislature passes the resolution to end the current emergency.

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**5. EXAMINATION**

***Examination Candidates:*** Ms. Harmon moved, and Mr. Armstrong seconded, to ratify the first-time examination candidates approved since the last Board meeting. By verbal vote the motion carried.

New or Transfer Candidates

10/8/2020 - 01/14/2021

TOLEDO, OLIVER	10/8/2020
SWARTWOOD, JESSICA LYNN	10/9/2020
BALAYAN, DIANA	10/14/2020
WALKER, MAGGIE JOY	10/15/2020
GRIFFIN, GABRIEL JED	10/15/2020
PAUGH, CASEY ROBERT	10/15/2020
XU, XIAN	10/15/2020
THOMAS, STEPHANIE ROSE	10/16/2020
KRIEGER, CHRISTINA MARIE	10/19/2020
MILLER, LEXIE	10/19/2020
WILLIAMS, KARIN ELAINE	10/21/2020
FALLON, DAVID MERTON	10/22/2020
SCHMIDT, BRITTANY LYNN	10/28/2020
REWALD, TAYLOR SCOTT	10/29/2020
HANSON, ZACHARY RYAN	10/30/2020
MYER, RACHAEL MICHAELA	11/9/2020
POTTER, SCOTT ANDREW	11/9/2020
PRETZER, ANNA JANEL PETERS	11/18/2020
BEARD, RYAN KIXX	12/7/2020
PALERMO, MARISA JINHEE	12/8/2020
COLEMAN, JESSICA DANIELLE	12/9/2020
OLVERA, JACOB ANTHONY	12/11/2020
CLEMANS, JUSTIN MICHAEL	12/11/2020
HOLSCLAW, LOGAN LEE	12/14/2020
QUAISIE, ALBERT	12/17/2020
CARROLL, RYLEN KATHLEEN	12/24/2020
BEPLATE, JESSICA MARIE	1/5/2021
FULLER, KIRA ROCHELLE	1/7/2021
TURNER, DORA PUTRI	1/14/2021

**6. NEW LICENSEES: CP-6281 through CP-6317**

Mr. Hunter moved, and Mr. Armstrong seconded, to ratify the list of new licensees from CP-6281 through CP-6317 as presented. By verbal vote the motion carried.

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**10/26/2020 - 01/19/2021**

CP-6281	RP	MS	SACKS, JANET ELAINE	10/26/2020
CP-6282	RP	CO	CHASTEEN, BRIAN MATTHEW	10/26/2020
CP-6283	RP	WA	BRUMBAUGH, BETTY JENAY	10/26/2020
CP-6284	RP	WA	BRUMBAUGH, CHAD WILLIAM	10/26/2020
CP-6285	GT	NV	SATCHWELL, JONATHAN PRESCOTT	11/2/2020
CP-6286	Exam		GREER, MIRANDA CHERIE	11/2/2020
CP-6287	RP	CA	KRESSIN, SKYLER RODERICK	11/3/2020
CP-6288	Exam		WALKER, LARREN DAVID	11/5/2020
CP-6289	Exam		WILLIAMS, KALEB WAYNE	11/5/2020
CP-6290	RP	TX	RICHARDSON, KANDRA MICHELLE	11/9/2020
CP-6291	RP	WA	GONZALEZ-JUAREZ, KARLA	11/9/2020
CP-6292	RP	WA	WHITE, JESSICA JEAN MARIE	11/10/2020
CP-6293	RP	UT	HOLT, STEVEN ALLEN	11/17/2020
CP-6294	RP	CA	SCHAFER, ERIC WILLIAM	11/18/2020
CP-6295	RP	WA	MCKENZIE, DONALD LEEROY JR	11/24/2020
CP-6296	RP	UT	GUNTER, DEREK JAMES	11/24/2020
CP-6297	Exam		BIRKLE, JASMYNE MICHELLE	11/24/2020
CP-6298	Exam		THOMAS, ALLISON VICTORIA	11/24/2020
CP-6299	RP	UT	SCHOONMAKER, ROBERT JONALWYN	12/1/2020
CP-6300	RP	MT	EHLERT, ANDREW JAMES	12/7/2020
CP-6301	RP	CA	TAYLOR, MARISSA LOUISE	12/10/2020
CP-6302	Exam		REBARCHIK, JANARAE WIDERBURG	12/10/2020
CP-6303	RP	UT	JOHNSON, NICOLE RITCHIE	12/22/2020
CP-6304	Exam		ELISON, JARED ZANE	1/4/2021
CP-6305	Exam		EVANS, BRAYDEN BRENT	1/4/2021
CP-6306	Exam		MEINEN, SHAWN CASSIDY	1/4/2021
CP-6307	Exam		HAZEN, MICHAEL GENE	1/4/2021
CP-6308	Exam		POTTS, ZACHARY TAYLOR	1/5/2021
CP-6309	RP	WA	ESPELAND, PATRICK LEE	1/5/2021
CP-6310	Exam		TEICH, GARRETT CONNOR	1/7/2021
CP-6311	RP	WA	KUPCOW, JANET MARIE	1/12/2021
CP-6312	RP	MT	WILLIAMS, MARIAH ROSE	1/12/2021
CP-6313	Exam		REBISCHKE, RYAN FRANK	1/12/2021
CP-6314	RP	GA	FLEET, JASON SAMUEL	1/19/2021
CP-6315	Exam		BENNETT, AMELIA BLAISE	1/19/2021
CP-6316	Exam		ARMSTRONG, MORGAN LYNNE	1/19/2021
CP-6317	Exam		MATOS, EMILY MARIE	1/19/2021

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**7. NASBA REMOTE TESTING**

NASBA Executive Vice President and Chief Operational Officer, Colleen Conrad, made a presentation to the board regarding remote testing usage for the CPA examination in an upcoming controlled pilot testing environment with live candidates. Ms. Conrad then hosted a question and answer period for the Board.

**8. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Ms. Mary Robinson, Board staff, presented information regarding cooperation by firms in completing their required peer reviews and the current issues and matters as part of the AICPA's decision to grant extension for peer reviews because of the coronavirus pandemic.

**9. EXECUTIVE ORDERS**

Ms. Dawn Hall, Section Chief, Division of Occupational & Professional Licenses, DOPL, spoke to the Board on the impacts to the board. Ms. Hall also hosted a question and answer period for the Board regarding the impending legislation and other changes to the agency due to the agency being moved from an independent self-regulated agency to one under the DOPL umbrella.

Mr. Absec then led a discussion regarding the activities of the agency relating to Executive Orders during 2019 & 2020 impacting the Board of Accountancy. Mr. Absec reported the agency now has all disciplinary findings since 2000 on their website that can be searched by the public for a licensee. As part of Executive Order 2020-02 Mr. Absec began a review of two aspects of the Accountancy Rules regarding initial license requirements, particularly education and experience requirements for licensure. The Board asked Mr. Absec to have some potential language for a rule change to be presented for their review at their April meeting.

**10. CPE**

Ms. Helton reported to the Board on status of CPE reporting. Ms. Helton led a discussion on the April 2020 Proclamation relating to CPE. The Board agreed to maintain and uphold the CPE aspects from said Proclamation.

Ms. Helton presented to the board a nomination to the CPE Committee of Ms. Stephanie Clark, CPA. Mr. Bell moved, and Mr. Hunter seconded to appoint Ms. Stephanie Clark, CPA to the CPE Committee for a five (5) year term beginning 2021 through 2025. By verbal vote the motion carried.

Mr. Absec and Mr. Peery led a discussion regarding CPE reciprocity being adopted. The Board directed Mr. Absec and Legal Counsel to draft potential rule language to be presented for their review at their April meeting.

**11. NASBA**

Mr. Peery and Mr. Absec led a discussion regarding Idaho exam candidates participating in a pilot testing program for remote testing of the CPA examination and accepting the exam scores from the remote testing pilot. Ms. Rosholt confirmed that the Idaho Accountancy Act & Rules would allow for remote testing and the acceptance of scores. Mr. Hunter moved, and Ms. Harmon seconded to

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approve Idaho exam candidates to participate in the pilot testing program and to accept scores from any candidate participating in the pilot testing program. By verbal vote the motion carried.

Mr. Peery, Mountain Region Director, and Mr. Absec reviewed highlights of the NASBA Board of Directors January 15, 2021 meeting. Mr. Peery also led a discussion on the CPA Evolution and the work that has already been completed by various NASBA committees. Mr. Hunter reviewed highlights from the By Laws Committee. Mr. Bell reviewed highlights from the CPE Committee.

**12. UPCOMING MEETINGS**

The Board set the following meeting dates for the 2021 calendar year:

- Thursday, April 29, 2021
- Thursday, July 29, 2021
- Thursday, October 21, 2021

There being no further business before the Board the meeting was adjourned at 4:11 PM.

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Jason Peery, CPA, Chair

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James Bell, CPA, Vice-Chair

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Cynthia Harmon, CPA, Secretary